

**RC-44 Cigarette Use Tax Return**

Do not write above this line.

Read this information first

Any person who brings cigarettes into Illinois for use in Illinois owes two taxes. They owe cigarette use tax on cigarettes based on a per-unit rate; this form is provided for the purpose of paying that tax. They also owe use tax (sales tax) at the 6.25 percent rate for general merchandise; and must use Form ST-44, Illinois Use Tax Return to pay that tax. To use Form ST-44, it will be necessary to complete the worksheet on the reverse side and to transfer figures from that worksheet to Form ST-44.

Note: Save your cigarette purchase receipt. The ST-44 allows a credit for taxes properly due and paid to another state.

Part 1: Identify yourself

- 1 Your name _____
- 2 Daytime phone number (_____) _____ - _____
Area code
- 3 Number and street _____
- City, state, ZIP _____

Part 2: Describe the cigarettes you purchased or acquired for use in Illinois

- 1 Place cigarettes were purchased or acquired
- Name of place _____
- Number and street _____
- City, state, ZIP _____
- 2 Brand name cigarettes _____
- 3 Date cigarettes purchased or acquired ____/____/____
Month Day Year
- 4 Quantity of cigarettes
- Check the box to specify the unit. Write the number of units.
- ☐ individual cigarettes _____
- ☐ pack of 10 cigarettes _____
- ☐ pack of 20 cigarettes _____
- ☐ pack of 25 cigarettes _____

Part 3: Figure the Cigarette Use Tax

(From Part 2)

- 1 Write the number of individual cigarettes. _____ X 0.049 = 1 _____ | _____
- 2 Write the number of packs of 10. _____ X 0.49 = 2 _____ | _____
- 3 Write the number of packs of 20. _____ X 0.98 = 3 _____ | _____
- 4 Write the number of packs of 25. _____ X 1.225 = 4 _____ | _____
- 5 Add Lines 1 through 4. This is the amount of cigarette use tax due. 5 _____ | _____
- 6 Penalty (see instructions) 6 _____ | _____
- 7 Interest (see instructions) 7 _____ | _____
- 8 Add Lines 5, 6, and 7. This is your total payment due. 8 _____ | _____

Make your check payable to "Illinois Department of Revenue."

Part 4: Sign below

Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct, and complete.

Your signature_____
Title_____
Date

Mail this form and any payment you owe to:

ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19019
SPRINGFIELD IL 62794-9019



General Information

Who must file Form RC-44?

You must file Form RC-44 if you bring cigarettes into Illinois for use in Illinois and did not pay Illinois tax.

What is the deadline for filing this form?

Form RC-44 is due no later than 30 days after you purchase or acquire the cigarettes for use in Illinois.

What if I fail to file this return and pay the tax I owe?

You owe a **late-filing penalty** if you do not file a processable return by the due date, a **late-payment penalty** if you do not pay the tax you owe by the date the tax is due, and a **bad check penalty** if your remittance is not honored by your financial institution. Interest is calculated on tax from the day after the original due date of your return through the date you pay the tax. We will bill you for penalties and interest. For more information about penalties and interest, see Publication 103, Uniform Penalties and Interest. To receive a copy of this publication, visit our Web site at www.ILtax.com or call us at 1 800 356-6302.

How do I get forms?

If you need additional returns, you may photocopy a blank return, or you may ask us to send you additional copies.

To order forms,

- visit our Web site at www.revenue.state.il.us
- call our 24-hour Forms Order Line at **1 800 356-6302**
- call "Illinois Tax Fax," our fax-on-demand service, at **217 785-3400**
- write us at
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19477
SPRINGFIELD IL 62794-9477

How do I get help?

If you have questions, you may

- visit our Web site at www.ILtax.com
- call our Taxpayer Assistance Division at **1 800 732-8866** or **217 782-3336**
- call our TDD (telecommunications device for the deaf) at **1 800 544-5304**
- write us at
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19477
SPRINGFIELD IL 62794-9477

Specific Instructions

Line 5

Add Lines 1 through 4 and write the amount. This is the total amount of tax you owe.

Lines 6 and 7

If you do not file a processable return or pay the tax you owe by the due date, you will owe additional penalty and interest. We will bill you for penalties and interest. If you prefer to figure these amounts, see the most current Publication 103, Uniform Penalties and Interest, because application of penalties and interest may be different depending on when your return is due. Write the penalty amount on Line 6. Write the interest amount on Line 7.

Line 8

Add Lines 5 through 7 and write the amount. This is the total amount of tax, penalty, and interest you owe.

Worksheet for Form ST-44, Illinois Use Tax Return

Figure the Illinois (Sales) Use Tax

- 1 Write the total retail price of the cigarettes. 1 _____|_____
- 2 Write the amount of Cigarette Use Tax due from Part 3, Line 5. 2 _____|_____
- 3 Write the amount of any local cigarette taxes that apply. 3 _____|_____
- 4 Add Lines 1, 2, and 3. This is the total selling price. 4 _____|_____
- 5 Transfer the amount on Line 4 to Form ST-44, Line 1a.
Complete Form ST-44, Line 1b, using the general merchandise tax rate of 6.25% for the tax owed on cigarettes.
Complete the remainder of Form ST-44.